

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK**

In re

CUSTOMS AND TAX ADMINISTRATION OF THE
KINGDOM OF DENMARK (SKAT) TAX REFUND
LITIGATION

MASTER DOCKET
1:18-md-02865 (LAK)

**DEFENDANT ROGER LEHMAN'S OBJECTIONS & ANSWERS TO
PLAINTIFF SKATTEFORVALTNINGEN'S FIRST SET OF INTERROGATORIES**

PURSUANT TO Rules 26 and 33 of the Federal Rules of Civil Procedure, as well as Local Civil Rule 33.3(b), Defendant Roger Lehman ("Defendant" or "Lehman"), by and through his undersigned counsel, hereby objects and responds to Plaintiff Skatteforvaltningen's ("Plaintiff" or "SKAT") First Set of Interrogatories to Defendant Roger Lehman (the "Interrogatories") as follows:

GENERAL OBJECTIONS

1. Defendant objects to Plaintiff's Interrogatories to the extent that they purport to impose obligations on Defendant inconsistent with or in excess of Defendant's obligations under the Federal Rules of Civil Procedure and/or the Local Rules of the United States District Courts for the Southern and Eastern Districts of New York.

2. Defendant objects to Plaintiff's Interrogatories to the extent that they purport to call for information beyond Defendant's knowledge, possession, custody or control and to the extent they seek information and/or documents that are publicly available. Defendant's answers are based upon information known to him and not upon information within the possession, custody or control of any other individual, party or entity.

VALER00000296).

Interrogatory No. 13:

Identify all individuals and entities that received proceeds from Refunds paid to the Plans and the amounts received by those individuals and entities.

Objection(s): Defendant objects to this Interrogatory on the grounds that the phrase “proceeds from Refunds” is vague, ambiguous and confusing and therefore the Interrogatory as a whole is not susceptible to a clear and definite response. Without waiving said objection(s) and subject thereto, Defendant answers as follows:

Answer: To the extent that Defendant can speculate as to what is meant by the phrase “proceeds from Refunds,” Defendant does not have personal knowledge as to which or what “individuals and entities,” if any, “received proceeds from Refunds paid to the Plans.”

Interrogatory No. 14:

For the Shares You contend were purchased by the Plans, identify the sources of, the terms of, and any agreements governing the purported funding, loan, financing, or other means through which the Plan or other entity purchased the Shares or Danish securities.

Objection(s): Defendant objects to this Interrogatory on the grounds that the phrase “Shares You contend were purchased by the Plans” is vague, ambiguous and confusing and therefore the Interrogatory as a whole is not susceptible to a clear and definite response. Without waiving said objection(s) and subject thereto, Defendant answers as follows:

Answer: Plaintiff can ascertain a response to this Interrogatory by examining documents Bates-stamped in discovery as SANFVIL00001050-1093, ASTON00000702-744 and RDLCON00000825-868 as examples of responsive documents that have already been produced in discovery in this action.

Interrogatory No. 15:

For each plan in which You were a Plan Participant, identify the Sponsoring Entity’s annual revenues from the date of the Sponsoring Entity’s formation to the present.

Objection(s): None.

Answer: Valerius LLC made annual revenue of USD 383,211 in 2014, While Defendant intended the other entities to transact business unfortunately, that never came to fruition.

F.R.C.P. 26(g)(1)(A) and 33(b)(5) Party Verification

I, Roger Lehman, do hereby certify that to the best of my knowledge, information, and belief formed after a reasonable inquiry, my foregoing answers to Plaintiff's Interrogatories are complete and correct as of this time.

Pursuant to 28 U.S.C. § 1746, I certify under penalty of perjury that the foregoing is true and correct.

Date: December ¹⁶__, 2021

DocuSigned by:

Roger Lehman

BE5C84AD9AD4430...

ROGER LEHMAN, Defendant

F.R.C.P. 26(g)(1)(B) and 33(b)(5) Attorney Verification

I, Joseph LoPiccolo, Esq., attorney of record for Defendant Roger Lehman, do hereby certify that to the best of my knowledge, information, and belief formed after a reasonable inquiry, that with respect to each objection asserted herein, it is:

- (i) consistent with the Federal Rules of Civil Procedure and warranted by existing law or by a nonfrivolous argument for extending, modifying, or reversing existing law, or for establishing new law;
- (ii) not interposed for any improper purpose, such as to harass, cause unnecessary delay, or needlessly increase the cost of litigation; and
- (iii) neither unreasonable nor unduly burdensome or expensive, considering the needs of the case, prior discovery in the case, the amount in controversy, and the importance of the issues at stake in the action.

Pursuant to 28 U.S.C. § 1746, I certify under penalty of perjury that the foregoing is true and correct.

Respectfully submitted,

POULOS LOPICCOLO, PC

Attorneys for Defendant Roger Lehman

s/ Joseph LoPiccolo

JOSEPH LoPICCOLO, ESQ.

311 West 43rd Street

11th Floor, Suite 124

New York, New York 10036

Tel: (732) 757-0165

Fax: (732) 358-0180

Email: lopiccolo@pllawfirm.com

Dated: December 17, 2021
New York, New York

CERTIFICATION OF SERVICE

I, Joseph LoPiccolo, Esq., attorney of record for Defendant Roger Lehman, do hereby certify that the foregoing objections and answers to Plaintiff Skatteforvaltningen's First Set of Interrogatories to Defendant Roger Lehman was served upon Plaintiff's counsel of record on this, the 17th day of December 2021, via regular and electronic mail to the following addresses:

William R. Maquire, Esq.
Marc A. Weinstein, Esq.
Neil J. Oxford, Esq.
HUGHES HUBBARD & REED LLP
One Battery Park
New York, New York 10004-1482
bill.maguire@hugheshubbard.com
marc.weinstein@hugheshubbard.com
neil.oxford@hugheshubbard.com

Pursuant to 28 U.S.C. § 1746, I certify under penalty of perjury that the foregoing is true and correct.

Respectfully submitted,

POULOS LOPICCOLO, PC
Attorneys for Defendant Roger Lehman

s/ Joseph LoPiccolo
JOSEPH LoPICCOLO, ESQ.
311 West 43rd Street
11th Floor, Suite 124
New York, New York 10036
Tel: (732) 757-0165
Fax: (732) 358-0180
Email: lopiccolo@pllawfirm.com

Dated: December 17, 2021
New York, New York